



City of Laguna Woods
Central Service Cost Allocation Plan and Indirect Cost Rate Calculation
"Full Cost Plan"

For Use in Fiscal Year 2020/21
Based on Fiscal Year 2018/19 Actual Expenditures



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Use of Cost Allocation Plan and Indirect Cost Rate Outcomes (2 CFR 200 Plan / Full Cost Plan)

2 CFR 200 Plan

This version of the cost allocation plan and the accompanying indirect cost rate is intended to comply with Federal Office of Management and Budget (OMB) 2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. 2 CFR Part 200 establishes principles and standards for determining costs for Federal awards carried out through grants, cost reimbursement contracts, and other agreements with State and local governments and federally-recognized Indian tribal governments (governmental units; non-federal entities).

- This version of the plan and indirect cost rate should be used for recovery of costs from external funds such as Federal and/or State grants or agreements with other agencies for new awards and for additional funding to existing awards.

Full Cost Plan

This version of the cost allocation plan provides an accurate reflection of the total operational costs of the City, but is not intended to comply with 2 CFR Part 200.

- This version of the plan and indirect cost rate may be used for:

- Determining citywide overhead to be used in the fully-loaded cost basis for user and regulatory fees***
- Determining interfund charges (e.g. transfers from Enterprise/Utility funds to the City's General Fund for central service support provided).***

Summary Calculation of the Indirect Cost Rate

City of Laguna Woods
Central Service Cost Allocation Plan For Use During Fiscal Year 2020/21
Summary Calculation of the Indirect Cost Rate

Calculation of Indirect Cost Rate

Description	Total
Allocable Indirect Costs	\$1,308,504
Total Direct Costs (Modified)	\$4,852,955
Indirect Cost Rate	27%

Note: The cost allocation outcomes and this rate may be used for determining citywide overhead to be used in the fully-loaded cost basis for user and regulatory fees and/or for determining interfund charges (e.g. transfers from Enterprise/Utility funds to the City's General Fund for central service support provided). This rate is not intended to comply with 2 CFR Part 200.

Purpose of the Central Service Cost Allocation Plan

Most governmental units provide certain services, such as motor pools, computer centers, purchasing, accounting, etc., to operating agencies on a centralized basis. These services are often called central services. In contrast, operating/direct service units typically provide services directly to members of the public, such as building plan check and inspection, police, and recreation services. Since many fee-related services are performed within the individual operating/direct service units there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process. All costs and other data used to distribute the costs included in the plan should be supported by formal accounting and other records that will support the propriety of the costs assigned to operating units.

Laguna Woods provides certain support services to operating units on a centralized basis. This plan allocates the costs of those support services to benefitted activities on a reasonable and consistent basis. This plan is supported by formal records that support the propriety of the assigned central service costs.

Distribution of the Cost of Service to Benefitted Units

Laguna Woods operates as a "contract city" meaning that its small in-house staff leverages the resources of a variety of contract and joint powers organizations to provide efficient and cost effective services. While many central services are typically allocated based on factors such as "square footage occupied" or "employee count", these types of common allocation methods may actually over-allocate costs to certain of the City's operating units. In light of this, the cost plan allocates central services based on the modified total direct expenditures of the operating units receiving service. The modified total expenditures exclude pass-through amounts, transfers, non-operating expenditures, and capital expenditures. Additionally, the modified total expenditures have been adjusted to exclude distorting expenditures.

With the over-arching goal of creating a plan that equitably distributes the reasonable, allowable, and allocable costs of central services to benefitted units, several categories have been created to adjust for expenditures that could distort the allocation of central service costs. The adjustment categories are as follows:

- **Primary Public Safety Contract** - adjustments for contracts/expenses providing Police services delivery.
- **Major** - adjustments for contracts/expenses requiring significant support (e.g. Building Services Contract).
- **Moderate** - adjustments for contracts/expenses requiring moderate support (e.g. Taxicab Voucher Program).
- **Minor** - adjustments for contracts/expenses requiring minor support (e.g. Street lighting - Public ROW).

Based on the categories above, the following adjustments are made:

- **Primary Public Safety Contract** - adjust out each contract/vendor expenditure after the first \$150,000.
- **Major** - adjust out each contract/vendor expenditure after the first \$50,000.
- **Moderate** - adjust out each contract/vendor expenditure after the first \$25,000.
- **Minor** - adjust out each contract/vendor expenditure after the first \$5,000.

This method produces an equitable distribution of costs while considering the additional effort required to achieve a greater degree of accuracy. Operating expenditures are readily identifiable, maintained by the City as part of its day-to-day operations and can be updated annually. Details regarding adjustments made to operating expenditures are found on pages 25 and 26 of this plan. If the operating structure of the City changes, or the City incorporates technology or financial enhancements that allow tracking and maintaining statistical data that can more accurately allocate costs without a disproportionate level of effort required to achieve greater accuracy, the City will update its allocation method. Any method of distribution which will produce an equitable distribution of the cost can be used.

**Identification of Support Service Programs,
Summary of Allocable Costs and Allocation Bases**

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2020/21
 Identification of Support Service Programs, Summary of Allocable Costs and Allocation Bases

Program	Actual Expenditures	Unallowable Costs / Adjustments	Allocable Cost
City Council	\$ 18,584	\$ -	\$ 18,584
General Government	770,347	(154,224)	616,123
Administrative Services	673,797	-	673,797
Total	\$ 1,462,728	\$ (154,224)	\$ 1,308,504

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2020/21
 Identification of Support Service Programs, Summary of Allocable Costs and Allocation Bases

Program	Cost Pool	Allocation Base	Allocable Cost
City Council	City Council General Gov't Svcs	Modified Total Direct Costs Adjusted for Distorting Expenditures	\$ 18,584
General Government	City Mgr, City Atty, City Svcs	Modified Total Direct Costs Adjusted for Distorting Expenditures	\$ 616,123
Administrative Services	Admin. Services	Modified Total Direct Costs Adjusted for Distorting Expenditures	\$ 673,797
Total Allocation of Estimated Central Service Costs to Benefitted Units			\$ 1,308,504

**Summary Schedule Showing the Allocation of Each Service
to the Specific Benefitted Units**

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2020/21
 Summary Schedule of Cost Allocation to All Programs

Fund	Program Description	Summary Allocation to Benefitted Units			
		City Council General Gov't Svcs	City Mgr, City Atty, City Svcs	Admin. Services	Allocation of Central Service Costs to Benefitted Units
General Fd	City Council	\$ -	\$ -	\$ -	\$ -
General Fd	General Government	-	-	-	-
General Fd	Administrative Services	-	-	-	-
General Fd	Community Services	-	-	-	-
General Fd	Engineering & Infrastructure Services	3,503	116,126	126,996	246,625
General Fd	Planning & Environmental Services	6,517	216,060	236,285	458,863
General Fd	Public Safety Services	4,497	149,092	163,049	316,638
General Fd	Inter-Fund Transfers	-	-	-	-
Transp'rtn	Fuel Tax	1,946	64,526	70,566	137,039
Transp'rtn	Road Repair and Accountability Act 2017	-	-	-	-
Transp'rtn	Measure M2	1,070	35,489	38,812	75,371
Transp'rtn	Coastal Area Rd Impr. & Traffic Sig. (CARITS)	-	-	-	-
Public S'fty	Supplemental Law Enforcement Services	-	-	-	-
Env'rmntl	Used Oil/Oil Payment Program	-	-	-	-
Comm Svcs	PEG/Cable Television	-	-	-	-
Comm Svcs	Senior Mobility	1,051	34,829	38,089	73,968
Comm Svcs	Community Dev. Block Grant (CDBG)	-	-	-	-
Comm Svcs	Civic Support Fund	-	-	-	-
Cap Projects	Capital Projects	-	-	-	-
Total		\$ 18,584	\$ 616,123	\$ 673,797	\$ 1,308,504

Detail of Actual Costs and Adjustments for Support Service Programs

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2020/21
 Allocable Budget Unit Expenditure Details

Department
City Council

GL Category	Actual Expenditures	Adjustment for Unallowables	Allocable Indirect Costs	Notes
Travel, Conferences and Meetings	\$ 3,082	\$ -	\$ 3,082	
Payroll Taxes	1,102	-	1,102	
Monthly Compensation	14,400	-	14,400	
Total	\$ 18,584	\$ -	\$ 18,584	

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2020/21
 Allocable Budget Unit Expenditure Details

Department
General Government

GL Category	Actual Expenditures	Adjustment for Unallowables	Allocable Indirect Costs	Notes
Community Outreach	\$ 541	\$ -	\$ 541	[a]
Insurance	60,989	-	60,989	
Legal Services	112,496	-	112,496	[b]
Meeting Accessibility Services	2,900	-	2,900	
Memberships and Dues	18,165	-	18,165	[c]
Mileage and Parking	2,086	-	2,086	
Office Equipment & Maintenance	10,242	-	10,242	
Office Supplies and Activities	8,745	-	8,745	
Postage	3,002	-	3,002	
Printing	189	-	189	
Public Notices	6,615	-	6,615	
Travel, Conferences, and Meetings	2,705	-	2,705	
Other Projects and Services	7,251	-	7,251	
Janitorial Services, City Hall	9,753	-	9,753	
Maintenance, City Hall	65,823	-	65,823	
Maintenance, 2nd Floor	-	-	-	
Telephones, City Hall	21,580	-	21,580	
Utilities, Electric, City Hall	19,190	-	19,190	
Utilities, Gas, City Hall	769	-	769	
Utilities, Water, City Hall	1,922	-	1,922	
Salaries, Full-time	183,770	-	183,770	
Salaries & OH - Contra Acct.	(2,342)	-	(2,342)	
Salaries, Part-Time	24,006	-	24,006	
Fringe Benefits	11,736	-	11,736	
Supplemental Allowances	3,470	-	3,470	
Payroll Taxes	14,813	-	14,813	
Retirement	18,550	-	18,550	
Benefit Administration	2,033	-	2,033	
Retiree Medical	5,126	-	5,126	
City Council Election	16,769	(16,769)	-	[d]
Non-Operating	137,455	(137,455)	-	[d]
Non-Operating, OPEB	-	-	-	[d]
Total	\$ 770,347	\$ (154,224)	\$ 616,123	

[a] Community Outreach materials include CAFR summary information, maps, and awareness information.

[b] Legal services include counsel for general matters, and matters that affect the City's ability to enforce or modify its Municipal operations, including matters related, but not limited to, medical marijuana, solid waste, golf carts, etc. Amounts and services will vary from year to year. Claims against government will be excluded.

[c] E.g. GFOA, CSMFO, City Clerk's Association membership dues.

[d] Adjustment to exclude non-recurring and non-operating expenses.

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2020/21
 Allocable Budget Unit Expenditure Details

Department
Administrative Services

GL Category	Actual Expenditures	Adjustment for Unallowables	Allocable Indirect Costs	Notes
Audit Services	\$ 10,800	\$ -	\$ 10,800	
Information Technology Services	45,538	-	45,538	
Finance and Payroll Services	136,151	-	136,151	
Records Management Services	5,783	-	5,783	
Website Services	9,377	-	9,377	
Non-Operating	-	-	-	[a]
Other Projects & Services	30,790	-	30,790	[b]
Salaries, Full-time	333,465	-	333,465	
Salaries & OH - Contra Acct.	(1,897)	-	(1,897)	
Salaries, - Part-Time	-	-	-	
Fringe Benefits	49,567	-	49,567	
Payroll Taxes	24,621	-	24,621	
Retirement	29,601	-	29,601	
Total	\$ 673,797	\$ -	\$ 673,797	

[a] Non-operating expenses, if any, will be excluded.
 [b] E.g. job advertisements, pre-employment physicals, administrative support.

Derivation of Indirect Cost Allocation Pools for Each Support Service Unit

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2020/21
 Derivation of Indirect Cost Allocation Pools

Department
City Council

GL Category	Allocable Cost	City Council General Gov't Svcs
Travel, Conferences and Meetings	\$ 3,082	100%
Payroll Taxes	1,102	100%
Monthly Compensation	14,400	100%
Total	\$ 18,584	100%

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2020/21
 Derivation of Indirect Cost Allocation Pools

Department
General Government

GL Category	Allocable Cost	City Mgr, City Atty, City Svcs
Community Outreach	\$ 541	100%
Insurance	\$ 60,989	100%
Legal Services	\$ 112,496	100%
Meeting Accessibility Services	\$ 2,900	100%
Memberships and Dues	\$ 18,165	100%
Mileage and Parking	\$ 2,086	100%
Office Equipment & Maintenance	\$ 10,242	100%
Office Supplies and Activities	\$ 8,745	100%
Postage	\$ 3,002	100%
Printing	\$ 189	100%
Public Notices	\$ 6,615	100%
Travel, Conferences, and Meetings	\$ 2,705	100%
Other Projects and Services	\$ 7,251	100%
Janitorial Services, City Hall	\$ 9,753	100%
Maintenance, City Hall	\$ 65,823	100%
Telephones, City Hall	\$ 21,580	100%
Utilities, Electric, City Hall	\$ 19,190	100%
Utilities, Gas, City Hall	\$ 769	100%
Utilities, Water, City Hall	\$ 1,922	100%
Salaries, Full-time	\$ 183,770	100%
Salaries & OH - Contra Acct.	\$ (2,342)	100%
Salaries, Part-Time	\$ 24,006	100%
Fringe Benefits	\$ 11,736	100%
Supplemental Allowances	\$ 3,470	100%
Payroll Taxes	\$ 14,813	100%
Retirement	\$ 18,550	100%
Benefit Administration	\$ 2,033	100%
Retiree Medical	\$ 5,126	100%
City Council Election	\$ -	100%
Non-Operating	\$ -	100%
Non-Operating, OPEB	\$ -	100%
Total	\$ 616,123	100%

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2020/21
 Derivation of Indirect Cost Allocation Pools

Department
Administrative Services

GL Category	Allocable Cost	Admin. Services
Audit Services	\$ 10,800	100%
Information Technology Services	45,538	100%
Finance and Payroll Services	136,151	100%
Records Management Services	5,783	100%
Website Services	9,377	100%
Non-Operating	-	100%
Other Projects & Services	30,790	100%
Salaries, Full-time	333,465	100%
Salaries & OH - Contra Acct.	(1,897)	100%
Salaries, - Part-Time	-	100%
Fringe Benefits	49,567	100%
Payroll Taxes	24,621	100%
Retirement	29,601	100%
Total	\$ 673,797	100%

Detail of Cost Allocation to Operating Units

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2020/21
 Detail of Cost Allocation to Programs

Department: City Council

Cost Pool: City Council General Gov't Svcs

Allocation Base: Modified Total Direct Costs Adjusted for Distorting Expenditures

Fund Description	Department / Program	Modified Total Direct Costs Adjusted for Distorting Expenditures	Share of Initial Allocation	Initial Allocation
General Fd	City Council	\$ -	0.0%	\$ -
General Fd	General Government	-	0.0%	-
General Fd	Administrative Services	-	0.0%	-
General Fd	Community Services	-	0.0%	-
General Fd	Engineering & Infrastructure Services	179,967	18.8%	3,503
General Fd	Planning & Environmental Services	334,841	35.1%	6,517
General Fd	Public Safety Services	231,057	24.2%	4,497
General Fd	Inter-Fund Transfers	-	0.0%	-
Transp'rtn	Fuel Tax	100,000	10.5%	1,946
Transp'rtn	Road Repair and Accountability Act 2017	-	0.0%	-
Transp'rtn	Measure M2	55,000	5.8%	1,070
Transp'rtn	Coastal Area Rd Impr. & Traffic Sig. (CARITS)	-	0.0%	-
Public S'fty	Supplemental Law Enforcement Services	-	0.0%	-
Env'rmntl	Used Oil/Oil Payment Program	-	0.0%	-
Comm Svcs	PEG/Cable Television	-	0.0%	-
Comm Svcs	Senior Mobility	53,976	5.7%	1,051
Comm Svcs	Community Dev. Block Grant (CDBG)	-	0.0%	-
Comm Svcs	Civic Support Fund	-	0.0%	-
Cap Projects	Capital Projects	-	0.0%	-
Total		\$ 954,841	100.0%	\$ 18,584

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2020/21
 Detail of Cost Allocation to Programs

Department: General Government

Cost Pool: City Mgr, City Atty, City Svcs

Allocation Base: Modified Total Direct Costs Adjusted for Distorting Expenditures

Fund Description	Department / Program	Modified Total Direct Costs Adjusted for Distorting Expenditures	Share of Initial Allocation	Initial Allocation
General Fd	City Council	\$ -	0.0%	\$ -
General Fd	General Government	-	0.0%	-
General Fd	Administrative Services	-	0.0%	-
General Fd	Community Services	-	0.0%	-
General Fd	Engineering & Infrastructure Services	179,967	18.8%	116,126
General Fd	Planning & Environmental Services	334,841	35.1%	216,060
General Fd	Public Safety Services	231,057	24.2%	149,092
General Fd	Inter-Fund Transfers	-	0.0%	-
Transp'rtn	Fuel Tax	100,000	10.5%	64,526
Transp'rtn	Road Repair and Accountability Act 2017	-	0.0%	-
Transp'rtn	Measure M2	55,000	5.8%	35,489
Transp'rtn	Coastal Area Rd Impr. & Traffic Sig. (CARITS)	-	0.0%	-
Public S'fty	Supplemental Law Enforcement Services	-	0.0%	-
Env'rmntl	Used Oil/Oil Payment Program	-	0.0%	-
Comm Svcs	PEG/Cable Television	-	0.0%	-
Comm Svcs	Senior Mobility	53,976	5.7%	34,829
Comm Svcs	Community Dev. Block Grant (CDBG)	-	0.0%	-
Comm Svcs	Civic Support Fund	-	0.0%	-
Cap Projects	Capital Projects	-	0.0%	-
Total		\$ 954,841	100.0%	\$ 616,123

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2020/21
 Detail of Cost Allocation to Programs

Department: Administrative Services

Cost Pool: Admin. Services

Allocation Base: Modified Total Direct Costs Adjusted for Distorting Expenditures

Fund Description	Department / Program	Modified Total Direct Costs Adjusted for Distorting Expenditures	Share of Initial Allocation	Initial Allocation
General Fd	City Council	\$ -	0.0%	\$ -
General Fd	General Government	-	0.0%	-
General Fd	Administrative Services	-	0.0%	-
General Fd	Community Services	-	0.0%	-
General Fd	Engineering & Infrastructure Services	179,967	18.8%	126,996
General Fd	Planning & Environmental Services	334,841	35.1%	236,285
General Fd	Public Safety Services	231,057	24.2%	163,049
General Fd	Inter-Fund Transfers	-	0.0%	-
Transp'rtn	Fuel Tax	100,000	10.5%	70,566
Transp'rtn	Road Repair and Accountability Act 2017	-	0.0%	-
Transp'rtn	Measure M2	55,000	5.8%	38,812
Transp'rtn	Coastal Area Rd Impr. & Traffic Sig. (CARITS)	-	0.0%	-
Public S'fty	Supplemental Law Enforcement Services	-	0.0%	-
Env'rmntl	Used Oil/Oil Payment Program	-	0.0%	-
Comm Svcs	PEG/Cable Television	-	0.0%	-
Comm Svcs	Senior Mobility	53,976	5.7%	38,089
Comm Svcs	Community Dev. Block Grant (CDBG)	-	0.0%	-
Comm Svcs	Civic Support Fund	-	0.0%	-
Cap Projects	Capital Projects	-	0.0%	-
Total		\$ 954,841	100.0%	\$ 673,797

Detail of Statistics Used for Allocation of Indirect Costs

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2020/21
 Detail of Statistics Used for Allocation of Indirect Costs

Fund Desc	Fd	Dept	Department / Program	Central Service Cost Center	Notes	Actual Expenditures	Adjustments	FY 18/19 Modified Expenditures	Modified Total Direct Costs	Share of Direct Costs	Adjustment for Distorting Expenditures (i.e. Contract Svcs) [f]	Modified Total Direct Costs Adjusted for Distorting Expenditures
General Fd	001	1000	City Council	Yes		\$ 18,584	\$ -	\$ 18,584	\$ -	0.00%	\$ -	\$ -
General Fd	001	1200	General Government	Yes	[a]	770,347	(154,224)	616,123	-	0.00%	-	-
General Fd	001	1500	Administrative Services	Yes		673,797	-	673,797	-	0.00%	-	-
General Fd	001	1800	Community Services	No	[b]	4	(4)	-	-	0.00%	-	-
General Fd	001	2100	Engineering & Infrastructure	No		317,834	-	317,834	317,834	6.55%	(137,867)	179,967
General Fd	001	2400	Planning & Environmental	No	[a]	1,082,898	(113,668)	969,230	969,230	19.97%	(634,389)	334,841
General Fd	001	2700	Public Safety Services	No		2,718,497	-	2,718,497	2,718,497	56.02%	(2,487,440)	231,057
General Fd	001	3300	Inter-Fund Transfers	No	[c]	241,219	(241,219)	-	-	0.00%	-	-
Transp'rtn	100		Fuel Tax	No	[e]	354,019	(22,989)	331,030	331,030	6.82%	(231,030)	100,000
Transp'rtn	105		Road Repair and Account	No	[e]	215,100	(215,100)	-	-	0.00%	-	-
Transp'rtn	111		Measure M2	No	[d][e]	229,865	(39,126)	190,739	190,739	3.93%	(135,739)	55,000
Transp'rtn	140		Coastal Area Rd Impr. & T	No	[e]	-	-	-	-	0.00%	-	-
Public S'fty	215		Supplemental Law Enforc	No		153,500	-	153,500	153,500	3.16%	(153,500)	-
Env'rmntl	320		Used Oil/Oil Payment Pro	No		-	-	-	-	0.00%	-	-
Comm Svcs	400		PEG/Cable Television	No	[b]	313	(313)	-	-	0.00%	-	-
Comm Svcs	410		Senior Mobility	No		172,125	-	172,125	172,125	3.55%	(118,149)	53,976
Comm Svcs	420		Community Dev. Block Gr	No	[b][e]	215,449	(215,449)	-	-	0.00%	-	-
Comm Svcs	430		Civic Support Fund	No	[b]	243	(243)	-	-	0.00%	-	-
Cap Project	500		Capital Projects	No	[e]	841,400	(841,400)	-	-	0.00%	-	-
Total						\$ 8,005,194	\$ (1,843,735)	\$ 6,161,459	\$ 4,852,955	100.00%	\$ (3,898,114)	\$ 954,841

- [a] Adjustment to exclude periodic and non-operating expenses.
- [b] Adjustment to exclude immaterial distorting expenses.
- [c] Adjustment to exclude Inter-Fund transfers.
- [d] Adjustment to exclude allocated overhead expense.
- [e] Adjustment to exclude capital expenditures.
- [f] See worksheet labeled "Detail of Statistics Used for Allocation of Indirect Costs - Notes Regarding Distorting Expenditures" for details regarding these adjustments.

Fund Description	Department / Program	Adjustment for Distorting Expenditures (i.e. Contract Svcs)	Notes
General Fund	City Council	\$ -	
General Fund	General Government	-	
General Fund	Administrative Services	-	
General Fund	Community Services	-	
General Fund	Engineering & Infrastructure Services	(137,867)	Adjustment to: Landscape Svcs (\$82,436.42...retained \$25K for allocation - moderate). Landscape Svcs, M2 MOE (\$105,430.48...retained \$25K for allocation - moderate).
General Fund	Planning & Environmental Services	(634,389)	Adjustment to: Bldg Svcs (\$590,030.32...retained \$50K for allocation - major). Code Enforcement Services (\$29,304.00...retained \$25K for allocation - moderate). Comm. Waste Events & Collections (\$49,000.78...retained \$25K for allocation - moderate). Water Quality Services (\$116,054.15...retained \$50K for allocation - major).
General Fund	Public Safety Services	(2,487,440)	Adjustment to: Animal Svcs (\$109,200.00...retained \$50K for allocation - major). Law Enforcement Services (\$2,578,240.07...retained \$150K for allocation - major public safety contract service). Adjustment includes \$153K from COPS Fd
General Fund	Inter-Fund Transfers	-	
Transp Fds	Fuel Tax	(231,030)	Adjustment to: Contract - Landscaping (\$196,735.45...retained \$50K for allocation - major). Contract - Street Maintenance (\$134,294.32...retained \$50K for allocation - major).
Transp Fds	Road Repair and Accountability Act 2017	-	
Transp Fds	Measure M2	(135,739)	Adjustment to: Contract - Traffic Engineering (\$99,560.00...retained \$25K for allocation - moderate). Contract - Street Lighting - Public ROW (\$29,315.29 ... retained \$5,000 for allocation - minor). Contract - Traffic Signal Main (\$61,863.73...retained \$25K for allocation - moderate).
Transp Fds	Coastal Area Rd Impr. & Traffic Sig. (CARIT)	-	
Public Sfty Fds	Supplemental Law Enforcement Services	(153,500)	Adjustment to: Supp. Law Enforcement Svcs - Capture allocation as part of GF Public Safety Svcs
Env'rmentl Fds	Used Oil/Oil Payment Program	-	
Comm Svcs Fds	PEG/Cable Television	-	
Comm Svcs Fds	Senior Mobility	(118,149)	Adjustment to: Contract - Transportation (\$63,191.00...retained \$25K for allocation - moderate). Contract - Taxi Voucher NEMT (\$104,958.00...retained \$25K for allocation - moderate).
Comm Svcs Fds	Community Dev. Block Grant (CDBG)	-	
Comm Svcs Fds	Civic Support Fund	-	
Cap Projects Fd	Capital Projects	-	
Total		\$ (3,898,114)	

Attachment

Attachment A

Reconciliation of Actual Expenditures to Amounts Used for Cost Allocation

The cost allocation plan and indirect cost rate proposal allocate the actual costs of central service units and executive level support to operating units. The actual costs allocated in this cost allocation plan and indirect cost rate proposal are derived from the City's actual audited expenses for the period ended June 30, 2019.

A summary of the reconciliation is shown on the following pages.

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2020/21
 Attachment A
 Fiscal Year 2018/19 Actual Expenses

Fund Description	Department / Program	Actual Expenditures	Allocated Indirect Costs	Exclusions and Adjustments	Modified Total Direct Costs	Total	Difference *	Notes
General Fd	City Council	\$ 18,584	\$ 18,584	\$ -	\$ 0	\$ 18,584	\$ -	
General Fd	General Government	770,347	616,123	154,224	-	770,347	-	[a]
General Fd	Administrative Services	673,797	673,797	-	-	673,797	-	
General Fd	Community Services	4	-	4	-	4	-	[b]
General Fd	Engineering & Infrastructure Services	317,834	-	-	317,834	317,834	-	
General Fd	Planning & Environmental Services	1,082,898	-	113,668	969,230	1,082,898	-	[a]
General Fd	Public Safety Services	2,718,497	-	-	2,718,497	2,718,497	-	
General Fd	Inter-Fund Transfers	241,219	-	241,219	-	241,219	-	[c]
Transp'rtn	Fuel Tax	354,019	-	22,989	331,030	354,019	-	[e]
Transp'rtn	Road Repair and Accountability Act 2017	215,100	-	215,100	-	215,100	-	[e]
Transp'rtn	Measure M2	229,865	-	39,126	190,739	229,865	-	[d][e]
Transp'rtn	Coastal Area Rd Impr. & Traffic Sig. (CARITS)	-	-	-	-	-	-	[e]
Public S'fty	Supplemental Law Enforcement Services	153,500	-	-	153,500	153,500	-	
Env'rmntl	Used Oil/Oil Payment Program	-	-	-	-	-	-	
Comm Svcs	PEG/Cable Television	313	-	313	-	313	-	[b]
Comm Svcs	Senior Mobility	172,125	-	-	172,125	172,125	-	
Comm Svcs	Community Dev. Block Grant (CDBG)	215,449	-	215,449	-	215,449	-	[b][e]
Comm Svcs	Civic Support Fund	243	-	243	-	243	-	[b]
Cap Projects	Capital Projects	841,400	-	841,400	-	841,400	-	[e]
Total		\$ 8,005,194	\$ 1,308,504	\$ 1,843,735	\$ 4,852,955	\$ 8,005,194	\$ -	

- [a] Adjustment to exclude periodic and non-operating expenses.
- [b] Adjustment to exclude immaterial distorting expenses.
- [c] Adjustment to exclude Inter-Fund transfers.
- [d] Adjustment to exclude allocated overhead expense.
- [e] Adjustment to exclude capital expenditures.

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2020/21
 Attachment A
 Fiscal Year 2018/19 Actual Expenditures - Reconciliation of Expenses from GL to CAFR

FY 18/19 Actual Expenses from the General Ledger [a]				
Fund Description	Department / Program	Total	Adjust [c]	Mod Total
General Fd	City Council	\$ 18,584	\$ -	\$ 18,584
General Fd	General Government	\$ 770,347	\$ -	\$ 770,347
General Fd	Administrative Services	\$ 673,797	\$ -	\$ 673,797
General Fd	Community Services	\$ 4	\$ -	\$ 4
General Fd	Engineering & Infrastructure Services	\$ 317,834	\$ -	\$ 317,834
General Fd	Planning & Environmental Services	\$ 1,082,898	\$ -	\$ 1,082,898
General Fd	Public Safety Services	\$ 2,718,497	\$ -	\$ 2,718,497
General Fd	Inter-Fund Transfers	\$ 241,219	\$ (241,219)	\$ -
Transp'rtn	Fuel Tax	\$ 354,019	\$ (17,141)	\$ 336,878
Transp'rtn	Road Repair and Accountability Act 201	\$ 215,100	\$ -	\$ 215,100
Transp'rtn	Measure M2	\$ 229,865	\$ 17,141	\$ 247,006
Transp'rtn	Coastal Area Rd Impr. & Traffic Sig. (CAF	\$ -	\$ -	\$ -
Public S'fty	Supplemental Law Enforcement Service	\$ 153,500	\$ -	\$ 153,500
Env'rmntl	Used Oil/Oil Payment Program	\$ -	\$ -	\$ -
Comm Svcs	PEG/Cable Television	\$ 313	\$ -	\$ 313
Comm Svcs	Senior Mobility	\$ 172,125	\$ -	\$ 172,125
Comm Svcs	Community Dev. Block Grant (CDBG)	\$ 215,449	\$ -	\$ 215,449
Comm Svcs	Civic Support Fund	\$ 243	\$ -	\$ 243
Cap Projects	Capital Projects	\$ 841,400	\$ -	\$ 841,400
Total		8,005,194	(241,219)	7,763,975

CAFR Statement of Expenditures [b]				
General Fd	Fuel Tax Special Rev Fd	Measure M	Other Gov't Funds	Total
\$ 18,584	\$ -	\$ -	\$ -	\$ 18,584
\$ 770,347	\$ -	\$ -	\$ -	\$ 770,347
\$ 673,797	\$ -	\$ -	\$ -	\$ 673,797
\$ 4	\$ -	\$ -	\$ -	\$ 4
\$ 317,834	\$ -	\$ -	\$ -	\$ 317,834
\$ 1,082,898	\$ -	\$ -	\$ -	\$ 1,082,898
\$ 2,718,497	\$ -	\$ -	\$ -	\$ 2,718,497
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 336,878	\$ -	\$ -	\$ 336,878
\$ -	\$ -	\$ -	\$ 215,100	\$ 215,100
\$ -	\$ -	\$ 247,006	\$ -	\$ 247,006
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 153,500	\$ 153,500
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 313	\$ 313
\$ -	\$ -	\$ -	\$ 172,125	\$ 172,125
\$ -	\$ -	\$ -	\$ 215,449	\$ 215,449
\$ -	\$ -	\$ -	\$ 243	\$ 243
\$ 841,400	\$ -	\$ -	\$ -	\$ 841,400
6,423,362	336,878	247,006	756,730	7,763,975
				7,763,978
				3

[a] Source: .pdf files delivered by City (Revenue/Expenditure Report - 7/1/2018 to 6/30/2019).
 [b] Source: City of Laguna Woods Comprehensive Annual Financial Report for the Year Ended June 30, 2019.
 [c] See Adjustment Detail below.

Adjustment Detail		
Fund		Total
General Fund	Interfund Transfers	(241,219)
Fuel Tax	Measure M2 Expense	(17,141)
Measure M2	Fuel Tax Expense	17,141
Total		(241,219)